Priority

App. F. IX-4

1929. (LB)

File No. 97-29

Serial Nos. 1

Previous References
Dis
Secl 275-28

Later References
V.P. 40-39 Sel 1

General and Revenue Secretariat.

Serial Nos. one

Part B for Sept 1929.

SUBJECT

~~Issue, entain~~ Instructions in the matter of the inspection of Sub Bd Offices by the Dep. Comms and of the Village panchayat Offices by the Muktears and the Dep. Muktears.

Sel 1

To the Dev. Comm
" Dep. Comm of Sub
" Compt.

No. L. 2432-49 dy 28-9-29

Issue certain

29/10/29.

Mr. S. ABDUL WAJID,
DEPUTY COMMISSIONER.

Hassan,
Dated 11th May 1929

Confidential.

Per 1364/28-29
Encl: one file

DEWAN'S OFFICE.
14 MAY 1929
No. 967

Dear Mr. Singaram,

I enclose herein for the information of the Dewan, a copy of the notes of my inspection of the Hassan Town Municipal Office held on the 24th and 25th April 1929. I may point out that the inspection discloses a sorry state of affairs. The list of references pending reply being 73 as per enclosed list, some of them pending reply from September 1924. Two of the villages, Aduvalli and Rajaghatta though included in the limits of the Municipality have not been taken into account at all for the past nearly 7 years. They have been practically regarded as no man's land, not having paid any kandayam to the Revenue Department either.

The octroi has remained stationary in spite of the large import of petrol. The councillors themselves have been defaulters to a great extent and no action has been taken against them. The expenditure has been allowed to increase without looking into the income.

I hope that the new council constituted since April 1929 under a new President will show better work.

Yours sincerely
M. Abdul Wajid.

If this is the case of Municipal Engineer in a Municipality managed by one who was entrusted the supervision of Executive Officer, I wonder how this under less capable men are faring.
On this audit & inspection are absolutely necessary, if irregularities in the accounts & efficiency is to be improved. I do see a Circular to allow in the estimates for inspection of Municipalities at least twice a year - either Members of the Executive or A.C.'s. each such Municipality and a Note in the Administration Report in accordance with the instructions of Govt. in Regd.

GEN. & REV.
5113
18 MAY 1929
U. S. G. BRANCH

Serial No.

Letter noc P. 136 Dy 11-5-29 from the D.C. Hassan: Forwards a copy of his inspection note of the Hassan Town mal office.

Outside Audit 4) Under Section 12 of the Mal Manual the accounts of the mal contracts shall be audited by the Local Audit Dept of the Comptroller's office twice every year in the case of city mallers & yearly in the case of others & under Section 15 a report to Govt has to be made on the important points noted during audit with the remarks of the Presidents concerned. Vide also G.O nos 1237-97 nos 135-21-24 dy 3-8-22 directing annual report of accounts of local bodies

Dy Comrs Inspection. under section 97 3 A of the Mun Regn. There is provision for the inspection of mal offices by Dy Comrs & as this was not being properly attended to Govt have recently issued instructions in G.O no L. 2174-87 Mal 99-28-2 dy 19.9.28 directing that Dy Comrs should inspect every Town & minor mal at least once a year between March & May & that a report should be sent to Govt in the case of Town mal cls. The report sent by the DC Hassan

R.

WD 01684—GPB—30,000—20-4-29

Serial No.

is only in compliance of the order dy 14.9.28. In the review of the working of Metrics during 1927-8 (under issue vide Flag Q. para 13) a para has been included enjoining the Dy Comrs to inspect the office atleast once a year & to rectify the defects. It is for consideration if any further circular is required in the matter

1 Flag R.

5. Regarding Dt Bds & Village Panchayets the Dy Comr has power to inspect Dt Bd offices under section 92 of the Dt Bds Regn & under section 49 of the Village Panchayet Regn. The Dy Comr or the Assistant has power to inspect the Panchayet offices. A circular may perhaps be issued about these. Vide also G.O. No. H 89-138 & 71-23-1 dy 7.7.23 laying down the procedure to be observed for the audit of accounts of Village Bodies

Flag Z

20/8 — 821/5 — 27/5

6. Please note if outside audit has been conducted according to rule every year as also inspections by Deputy Comrs in regard to all the Districts

Rk

25.5.

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

7. The Local Fund Audit Staff of the Comptroller's office audit the accounts of the Municipalities & District Funds & quarterly reports thereof + submitted to Govt. vide also rules issued on the subject in G.O. No. 71-89-1388 G-71-23-1 dt 23 The same is also reviewed in Para 2 Flag Z

The Inst. Reports vide paras 16 of G.O. dt 9.4.28 Nos. 6253-67 and 15-3-27-492 & also para 14 of G.O. No. 7624-30 Ins 150-28-48 Flag O dt 20.5.29, reviews of the reports for 1926-27 & 1927-8 respectively.

8) As regards the inspections by Dy Comrs no reports are generally required by Govt except in special cases but the details of inspections are furnished in the annual administration report & the same is also reviewed by Govt vide paras 15 & 13 of the orders dt 9.4.28 & 20.5.29 referred to above Flags O & Q. During 1927-8 the Dy Comrs of Kadur, Chitaldrug & Hassan inspected 4, 3 & 4 offices respectively & no details have been furnished by the other Dy Comrs.

The importance of these inspections has been recently impressed on the Dy Comrs by a recent circular Flag S

Resolved with a note to the Dewan on the same subject.

P. J. O

4365

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

GEN. & REV. SECTT.
5294
30 MAY 1929
L. S. G. Branch

DEWAN'S OFFICE.
27 MAY 1929
D. No. 993

L.S.G.-Accts. No. 2971

Office of the Dewan of Mysore,

NOTE.

Fernhill, *Dated* 27th May 1929.

General Secretary:

I find that there have been many irregularities in the administration of the funds of local bodies which show that their accounts are not audited regularly. What steps have been taken for auditing their accounts periodically? Are there any codal provisions for surcharging in such cases? If not the question of introducing into Mysore the system prevailing in Madras may be examined.

How would it do to employ private auditors for this purpose?

Financial Secretary may kindly consider this suggestion.

Dewan.

395

P. T. O

Serial No.

q) Subd with regd to Dewan's note Dy 27-5-29 on the previous page & paras 6 supra:-

1. Steps taken for auditing the accounts of Local Bodies.

Reference is invited to paras 4 & 5 supra furnishing information on the subject.

2 & 3 Provisions for Surcharge in such cases

Under Section 42 of the Local Regn a councillor ~~shd~~ held personally liable for misapplication of any municipal funds by a Municipality & may be sued for recovery of the moneys so misapplied as in the case of Govt funds. In the Amendment Bill under consideration provision has been made for the Govt making the President or a councillor liable for such misapplication of ~~funds~~ moneys & to direct ~~ing~~ its repayment & in he fails to do so to file a suit for compensation (by Govt or by the municipality with the sanction of Govt) A circular has also been recently issued (No L. 6059-67 dtd 10-28-106 Dy 15-3-29) that with effect from 1st July 1929 all unauthorised expenditures will have to be

Para 7.

WD 01684—GPB—30,000—20-4-29

Serial No.

be made good by the persons responsible & the local auditors have been instructed to inspect & report all items of irregularity with the names of persons liable in each case.
In the case of Dist Boards under Section 37 the members shall be liable for misapplication of monies ~~collected~~ & may be sued for by Govt or by the Board with Govt sanction. In the case of Village Panchayats also under Section 60 the members are liable for misapplication of monies which can be recovered by Govt as an arrear of land revenue. ~~The~~

4). The H. Secy has to be consulted about the employment of private auditors. Sd/-

Dft
31/5 ~~5166~~ 5
Sd/- Secy

No fd. Branch may perhaps be consulted in the first instance.
Sd/-

6. The following is the control exercised over the work of the local bodies :-

I. Municipal Councils.

1, Local Audit Staff of the Comptroller's office audit the accounts twice every

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

year in the case of the city municipalities and once every year in the case of other municipalities. This is being attended to.

2. Dep. Comrs are required to inspect once a year every town & minor municipal Council and submit a report to Govt. under a recent circular of 19-9-28. If this circular is worked out regularly conditions may certainly be expected to improve.

II. Dist. Boards

Dy. Comrs are empowered to inspect Dist Bd offices. A circular may issue requiring Dep. Comrs to inspect these offices once a year and submit the same to Govt.

III Panchayats.

Dep. Comrs & Amildars are empowered to inspect Panchayats. In this connection a circular may issue requiring the inspection of the Panchayats once a year by the Dep. Comr or the Amildar. Amildar's inspection may be reviewed by the Dep. Comr and a copy of the review sent to Rev. Comr. The Dep. Comr's inspection may be reviewed by the Rev Comr

Note—Contn. Sheet

WD 01694—GPB—30,000—20-4-29

Serial No.

1 There are codal provisions for making the members of these local bodies liable for any misapplication of moneys by or through them and for the recoveries of such moneys from them by suit.

2 The utility of employing private Auditors may not result in securing the safeguards that may be expected of them as in case they are to be employed by the local bodies themselves, there would be a likelihood of these Auditors not being quite free from the influences of the Heads of such local bodies or their establishments.

Bn.
5.7.29

Vide Dewan's minute of 27.5.29.

Sir Lee. with compts.

3 The principle of surcharge prevailing in Madras has been taken note of and embodied in the draft by-laws

NOTE—Contn. sheet

WD 0321—GPB—60,000—24-5-27

General and Revenue Secretariat

MC. File No. 3294/18-99 10252-99 10952-99 of 1929

Serial No.

Municipal amendment —

Vide page 2 of the Statement of objects & reasons of the Amrit Municipal Bill and clause 25-(b) of that Bill & clause 30 of the Anajar Municipalities Bill. Similar provision may be introduced into the Dist. Bd Regn. & specially Village Panchayet Regn. as the principle involved therein is unobjectionable & necessary

DEWAN'S OFFICE
10 SEP. 1929
No. 11444
Secretariat

102/29
Sec 10/7/29

Fin Sec. with thanks.

8/9

10 Upon Fin.
Many thanks for the Hd handed pt on this subject. Only the Principle & the compe-
11-9-29

11 I agree with the Govt Secy. May be submitted to Dewan thro 2nd member.
2.9.29

12

Second member

4.9

Dewan.

9/9

OFFICE OF THE SECOND MEMBER OF COUNCIL
5 SEP. 1929
No. 2207

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

14 A draft G.O is sent herewith in regard to inspection of the DT Bds and Village Panchayat offices. After this is approved and issued draft Bills to amend the DT Bds and V.P. Regns to provide for Surcharging will be sent up.

DS 27/9/29

DS 29/9

Issue Bn 23/9.

No. L. 2432-49 of 28-9-29 to the Rev. Comrs, D. cs &c, incorporating Issues certain instructions in the matter of inspection of above offices by the dep. comrs and the V. P. offices & the Builders or dep. Builders.

B 29/10.

Please take extract of para 4 for further action re amendment of the DT Bds & V. P Regns

DS 29/10/29

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Report on the Inspection of the Hassan Town Municipal Office.

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1. Name of the Inspecting Officer. — S. Abdul Wajid, Esq., B.A., Deputy Commissioner, Hassan Dist.

2. Duration of inspection.

Date commenced. — 24th. april 29

Date concluded. — 25th. april 29.

3. Name of the Officer Incharge. — Rao Bahadur M.S. Narasimhaiya, Hony: President: from 31-3-26 to 31-3-29 after which date the Deputy Commissioner was in charge of the municipality, pending election of a non-off. President consequent upon the reconstitution of the Municipal Council from 1st april 1929.

4. Previous Inspection.

Date.

Name of Officer.

========

QUESTIONS.

I. Council and Committees and Municipal Officers.

1. Are there any vacancies in the Council? If so, have steps been taken to fill up the same.

2. Have arrangements been made for the correct preparation and timely publication of lists of voters and persons elgible to stand for election?

1. No. The Council was lately reconstituted from 1st April 1929.

2. The voters' list was last prepared and published in November 1928 in connection with the reconstitution of the Council, the final list having been published on 15-1-29. Information as to whether a voter is eligible to become a member or otherwise has not been noted in this register nor is there any other reference to show the same. Though the Election Rules do not require this information to be noted in the voters' list, it would not only facilitate reference but also helps the voters if this information is noted in the Voters' list. This procedure may be adopted when revising the list next time. The voters' list relating to the period of the previous constitution of the Council was not revised at all any time as required by rules. Such omissions should be guarded against and the list revised every year.

3. Besides the Municipal Council, there is only the managing committee that is working now in the Municipality. The Municipal Council held 4 ordinary, 7 adjourned and 6 special meetings during the current official year up to date. During October 1928, the Council never met at all. The managing committee held 6 ordinary, 3 adjourned and 3 special meetings. There was no meeting held by the Committee in August 1928 It is noticed that meetings of the Council were not held for want of quorrum on many occasions. Unless the Municipal Councillors evince interest and meet regularly, the work of the municipality cannot go on satisfactorily. It is hoped that the Councillors will realise the importance of meetings and make it a point to attend them.

3. Do the Council and Managing and other committees thereof meet regularly ?

4. Yes. The journals of proceedings of meetings of both the Municipal Council and the managing committee are maintained. The proceedings of meetings of the Municipals Council are recorded on loose sheets in the first instance and copied out in the book maintained for the purpose in due course. This involves not only duplication of work but may also lead to errors. To avoid these defects in the existing system, it is desirable that the resolutions are re-corded in the book immediately at the meetings as they are passed by the Coun-cil. In some instances, it is noticed, that subjects other than those left

4. Are regular journals of the proceedings of all meetings of the Municipal Council and of each Committee kept ?

left undiscussed at the ordinary meetings are taken up at the adjourned meetings contrary to the provisions of Sec. 26 (10) of the Municipal Regulation. In some cases, it is also noticed that subjects included in the agenda of one meeting were not taken up for consideration at the next meeting preferably to those included in the agenda of the latter. In many cases, subjects have been dragged on for consideration unduly long. These defects require rectification in the interest of quick despatch of work of the Municipality.

5. Has action been taken on all the resolutions of the Council and of the committees and is the nature of action so taken noted against each resolution and also reported at any subsequent meeting ?

5. The action taken on the resolutions passed has not been noted against them in the proceedings book, and it is not possible to exactly say whether the resolutions passed have been duly attended to or otherwise. This may be noted in red ink in future.

6. Have the powers and duties of the President and the Vice-President been clearly defined.

6. The powers and duties of the President and Vice President have not been defined so far. This is necessary to fix the responsibilities of each. The Municipal Council and the President should take immediate action in this behalf and communicate the same early.

7. Is the working of rules and bye-laws periodically examined ?

7. No. The executive are responsible for this and the Council also will do well to look into these periodically.

II. Octroi.

8. Is there a table of rates both in English and Kannada hung up in the office and also *ukkad* gates?

8. Yes, but the table of rates is in Kanada and put up only in octroi kattes. It should be prepared in English also and put in both the Municipal Office and kattes as per rules. Under G.O. No.L. 2272/Ml.147-26-2 dated 22-10-27, jaggory has been exempted from octri duty.

The Government have also, in their Order No.L 551-2/Ml.93-28-2 dated 17th July 1928, sanctioned the proposal of the Council to abolish octroi on cocoanuts, sugar, ghee, butter and tobacco and to levy duty on petrol at 6 pies per gallon, subject to the establishment of toll gate within the Municipal limits in their stead. As the question of establishing toll gates is under correspondence pending final orders of Government, the octroi is being levied on all the above named articles as before.

9. Yes, the registers of articles deposited at the ware house is maintained. In the byelaws framed by the Council in this behalf, the term "day" after which the rent has to be levied is not clearly defined. In one place, it is stated that 24 hours between the deposit and delivery of the articles should be calculated as one day. While para 16(4) of the byelaws lays down that the date of admission and removal of goods should be reckoned as one day. These are contradicting each other and the byelaws require to be suitably modified so as to make the ruling clear on this point. In case 24 hours should be considered as one day, it is desirable that the hour of deposit and removal of an article should be clearly noted in the register and a time-piece or clock provided to each katte for purposes of marking the time. Early action may be taken by the

9. Is a register maintained for articles deposited in the warehouse and are receipts regularly given to depositors and warehouse fees collected in accordance with the prescribed rate?

by the Council in this behalf. In some instances, the rent recovered from parties for deposit of articles at the warehouse exceeded the amounts actually due. This defect having been pointed out by the Comptroller, the irregularity has not been repeated.

10. Are the railway receipts and invoice registers periodically examined by any of the Municipal Councillors ?

10. An invoice register has been maintained only since 23-2-29. It is not in the prescribed printed form and it is said that the printed register is out of stock and a fresh supply of the same has been indented for from the Government Press. The printed register should be got early and the register maintained properly. The ruling as contained in para 118 of the Ml. Account Manual with regard to the levy of Octroi on goods arriving by railway, is not being followed at all. It seems that beyond deputing a peon near the Railway Station, no satisfactory arrangement exists at present to safe guard the revenue under this head. There is no proper check over the goods arriving by Railway by any responsible member of the Municipality, in as much as the production of Railway receipts or invoices before the goods are taken delivery of at the station is not insisted upon. The parties are not also giving information in any form to the Municipality of the arrival of goods and their value. This greatly handicaps the Municipality and the Municipality is not in in a position to know the exact goods received and vouchsafe their revenue, which is very prejudicial to their interests,

as the defect may facilitate for smuggling. The Municipal Council should take immediate steps to remove the defect and make satisfactory arrangements to enforce the rule, with the co-operation of the Railway authorities in the matter.

11 & 12. No exemptions are granted.

11. Are any exemptions granted by the President in the matter of production of articles received and are security deposits taken in these cases ?

Are these exemptions noted in a register ? What is the amount of security taken and how is it dealt with ?

12. Are passes of these privileged persons carefully preserved and is their account periodically settled so that the amount due by them may not exceed the security amount?

13. What are the precautions adopted against smuggling.?

14. Have any cases of smuggling been detected and prosecuted?

13 & 14. There are no cases of smuggling detected and prosecuted so far. There are the OOkads on all the public roads but except the octroi daffedar, no senior officer appears to have checked the octroi collection at any time. The stamping of piece goods is supervised by one of the Ml. Councillors appointed for the purpose once a quarter. The revenue is more or less uniform for the past three years. But still the revenue under this head could be improved considerably if the executive and the Municipal Councillors are more vigilant and exercise proper check over the work of the subordinates. The Municil Council are requested to take needful action to remove the existing defects and to improve the revenue early.

15. What arrangements are made for levying octroi on goods arriving by rail?

III. House, Shop and other taxes.

16. What are the arrangements for ensuring that all taxable properties are duly assessed. ?

15. No arrangements have been made except deputing a peon near the station who is said to bring the goods to the katte and subject them to taxation.

16. The Municipal Council do not seem to have made any special arrangement in this behalf. Taxes appear to be levied on the information collected by the mohatarfa staff employed by the Municipality during their rounds in the town. The assessment list was

was last prepared in 1922 and has not been revised since then. It has not also been maintained in the prescribed form. It is said that the Council appointed a committee to revise the list about 2 years ago but no further action has been taken so far, except making an attempt to write up a list of new houses, which is not also complete. The resolution of the Municipal Council dated 28th January 1928 shows that till the accounts were completed, the President and Vice Presidents should not draw their conveyance allowance. Even this has had no effect and the executive drew their allowances till now without the approval of the Council. More serious omissions than this are (1) non-levy of mohatarfa taxes in the Aduvalli and Rajaghatta villages, which were brought under the jurisdiction of the Municipality about 7 years ago under G.O. No. L 2618/Ml. 104-21-12 dated 19-9-22, and (2) non-levy of either the profession tax or shop tax within the Municipality as a whole for the last 4 years. In the former case, the villages are pretty good villages and the least amount of revenue in the shape of house and land taxes that can be expected from them may be taken at Rs. 200 to Rs. 300/- per annum and the failure to levy these taxes has resulted seriously in the loss of a revenue of about 1500/- to the Municipality so far. The Municipal

Council seem to be contented with the District Board President's reply No. 2540-27 dated 18-2-28, received with reference to his communication No. 1606 dated 13-6-27, stating that it is not possible to refund the amount of Rural Mohatarfa collected in these villages and credited to the funds of the District Board during these years. No action has been taken up to date to levy the taxes in these villages, though for all other purposes, they are included within the Municipality. In the latter case, the Municipal Council discontinued the Mohatarfa shop tax about 4 years back and they have failed to levy any other tax in its stead till now. The General Secretary to Government having, in reply to the Councils' proposal to levy both the Mohatarfa (shop tax) and the professional tax under Sec. 60 of the amended Ml. Regulation (No. 4 of 1926), called for formal proposals, no action has been taken in that behalf as yet, and the General Secretary's reference No.L. 6573 dated 18-3-27 remains still unanswered. Calculated on the previous year's Jamabandy, the Municipal Council have sustained a loss of revenue of about Rs 5500/- ~~per annum~~ under this head for 4 years. All these omissions clearly show that both the Ml. Council and their executive are not qute mindful even of their paramount ~~permanent~~ duty of conserving the revenue of the Municipali-ty

properly, which is very much regretted. The new municipal Council, will, it is hoped, take immediate action in these urgent and important matters without further loss of time as any further delay in levying the taxes would add to the losses already sustained by them. On a perusal of the mutation register, it is noticed that all the changes in the assessment of revenue are being ordered by the executive. This is irregular, as such changes could be sanctioned only by the Council. The irregularity should be avoided in future.

17. Has a register of municipal property been maintained and is it posted up-to-date?

17. A register of immoveable properties (both lands and buildings) of the Municipality is maintained. It is not attested by either the President or Vice President in as much as it does not seem to be complete, as all the vacant lands (both in the town proper and extensions) do not appear to find a place in it. Further, the building sites of the Extensions are shown as one item and the several particulars according to the prescribed head-ings of the printed register not filled in. It is said that a separate register to show building sites is maintained. This is not a prescribed one. The register in the prescribed form should be maintained properly.

W.A. Manual Forms
5, 8, 11, 12, 26, 29, 31, 38, 88, 99.-

18. Are all the other registers prescribed in the Municipal Account Manual maintained ? If not, why ?

18. A list of registers not maintained is appended.

19. Is an exhaustive list of all taxes, rates, fees, fines and forfeitures accruing to the municipality under the regulation, rules and bye-laws maintained?

19. N o.

20, 21. 22 & 23. At the beginning of the year 1927-28, the outstanding arrears of previous years amounted to Rs. 17291-2-5 andthe demand for the current year was Rs. 5968-4-0 making a total of Rs. 23259-6-5. Of this, a sum of Rs. 5918-14-2 was collected up to date, leaving a balance of Rs. 17340-8-3 for recovery. A statement showing the sadvar arrears is appended. It is observed that the arrears of Rs.18444-0-1 that remained outstanding at the beginning of the year relate to the years 1895-96 to 1927-28 and the individual khatedars are defaulters to an extent of more than Rs. 100/- in many cases. Many of the Municipal Councillors also are defaulters to a large extent as may be seen from the enclosed list. In spite of instructions issued, no special notice under Sec. 15 A of the Municipal Regulation has been issued to these defaulting Municipal Councillors. On checking the notice Register Etc., it is seen that during the year 1927-28, 1448 notices were issued and 1313 served and in 129 cases involving a sum of Rs. 3882-3-4 distraint warrants were issued and only 15 executed and a small sum of Rs. 423-13-0 realized. During the current year, 43 bills and 805 notices have been issued and 670 notices served. There are in all 135 notices and 82 warrants pending execution ir the office. The Municipal Council have been incurring an average annual

20. Check the arrear demand register and the process register and see if timely action is taken for the recovery of the arrears. What is the amount of arrears due and to what years do they relate? Stens taken for their recovery may be noted.

21. Are taxes collected promptly and is the progress of collection closely watched by the Municipal executive and scrutinised by the Managing Committee? What is the arrangement for such supervision?

22. Are the processes prescribed for the recovery of Municipal taxes resorted to automatically? Instances of bills not followed by notices of demand and of notices not followed by distraints and of suits decreed not followed by execution may be noted.

23. Are Municipal Councillors and Municipal Officers prompt in regard to intimation of liability to pay taxes and also in payment? Are there any cases of neglect or default in this respect?

Note: - This notice was issued by the Administrative President on the 24th. April 29.

expenditure of R. 792/- on account of Establishment charges of the collection staff and the establishment now employed consists of 2 bill collectors on R20/- each and 2 peons on R10/- each. The bill collectors are only small paid temporary hands, and there is no responsible official to supervise the work and guide them. The result of all this has been that the collection work is in a most deplorable state and the arrears are swelling up year after year. Besides, there is a case of defalcation of a heavy sum of mohatarfa taxes collected by one of the previous Bill Collectors. The case is pending enquiry since 1-11-27. In the first instance, it was referred to and taken by a special committee appointed by the Council for the purpose. As they did not do any work, the President took it up personally in August 1928 as per resolution of the Council. The enquiry has not yet been completed and is pending without any action since then. All these circumstances clearly show utter negligence and lack of supervision of collection work on the part of the executive, which is very much regretted. The Executive should realise their responsibility in this important work and take immediate needful action to improve matters without further loss of time. In accordance with the instructions issued from the Deputy Commissioner's Office, the monthly progress report of collection work has not been sent up by the President for nearly 2 years. This should be regularly forwarded by the 15th

15th of every month. The Municipal Council are also requested to consider the necessity of appointing a responsible executive official to look after the collection work, and send up proposals in that behalf very early. (A special notice shall issue to each of the defaulting Municipal Councillors.

24. There are no Mutsaddies employed on collection work. The Bill Collectors who are attending to it are only temporary hands and have not furnished any security. The Municipal Council should insist upon these officials to furnish a cash security of at least R. 100/- each.

24. Have all the mutsaddis given security? Is it in cash or in Savings Bank deposit? Are these particulars noted in the register prescribed therefor?

25 & 26. A register in Form No. 13 (M.A.M) is maintained. It is not attested by either the President or Vice President. It does not seem to be quite complete and to contain all the items of demand. For instance, a sum of R. 100/- due from Mr. N.S. Narayana Rao, Pleader on behalf of the Sirhatti Dramatic Company does not find a place in this register. Further the recoveries made during the current year have not been noted. A separate register in M.A.M. Form 48 has been maintained to show the D.C.B. of market fees and mutton stall rents etc. From these registers, it is seen that out of a balance of R.1817-9-4 outstanding at the beginning of the current official year 1928-29. only a sum of R.1200/- being the house rent due from Government in respect of the building..

25. Is there a miscellaneous demand and collection register? Are all items sold by public auction? Is this done promptly? Are there any arrears outstanding? What action has been taken for their recovery?

26. Are instalments payable by toll-gate contractors received every month on the due dates? Instalments due and the periods they pertain to, may be noted together with information as to the steps taken for recovery.

let out for the Holenarsipur Sub Division Office was adjusted up to date, leaving a balance of Rs 617-9-4 pending recovery. This amount is the mutton stall rent due from four persons from the years 1920 to 1928. No action seems to have been taken for the recovery of these amounts. Similarly, the sum of Rs100/- due from Mr.N.S.Narayana Rao on behalf of the Sirihatti Dramatic Company, referred to above, is outstanding since Jany 1926. On a perusal of the records relating to this case, it is seen that the President Rao Bahadur Mr.N.S. Nanjundaiva felt doubt to proceed against the defaulter in the Civil Court on the ground that he was not the person directly responsible for the amount, and ever since then no further action has been taken. As regards the current year's demand of a miscellaneous nature, it is observed that the market fees and the mutton stall rents for three months (Feby: March & April 29) are outstanding on the date of inspection. In these cases also, coercive proceedings have not yet been taken.

27. What system is followed in leasing market stalls? For what period are they leased and what proportion of the stalls is vacant?

28. How are daily market fees collected? Is the system of collection such as to effectually prevent fraud?

27. There are only mutton stalls 5 in number. They are leased out monthly by public auction. There are no mutchalikas obtained from the lessees in support of the lease. This is defective and may be rectified soon.

28. There are no daily market fees collected. The right of collecting fees at the weekly shandies is being leased out once a year by public auction. The terms

of the lease are not enforced properly even with regard to payment of the monthly khists. The boundaries of the shandy grounds are not also defined. All this is irregular and defective. They may be rectified soon.

It is also observed that except the lease of the collection of fees in the weekly shandies, all other small leases, such as hulbanni, amarayi etc., are given away with only the President's sanction. This is not right. These require the sanction of the Council.

29. Yes, the Sanitary Inspector maintains the diary and it is up to date. He is looking after all the Executive duties of the Municipality, particularly sanitation, vaccination and public works, except the supervision of collection of revenue. He seems to have sufficient work for each day.

30. A register showing the distribution of the conservancy staff in the town has been maintained since January 1929. The existing staff consisting of 1 daffedar, 5 peons, 36 sweepers and 6 scavangers appears to be sufficient but in view of the fact that the town is extending 6 more sweepers seem to be necessary, so that all the localities in both the old town and extensions may be properly conserved daily. The work of the conservancy staff is closely

Conservancy and Sanitation.

IV. Conservancy and Sanitation.

29. Does each Sanitary Inspector maintain a diary and do the entries show sufficient work for each day?

What is the general condition of the work indicated by these records? Is it up-to-date and efficient?

30. Is the distribution of the sanitary staff among the different parts of the Municipality reasonable? Is the staff sufficient? What arrangements are followed to ensure that each municipal servant performs a full tale of work?

closely supervised by the Sanitary Inspector and they seem to have been fully engaged throughout.

31. How many license applications referred for inspection are pending, how long since and why?

31. There are 19 applications reserved for inspection by the Managing Committee and pending disposal. All of them are more than one month old. The managing committee are responsible for thedelay in the disposal of these applications. The Municipal Council are requested to invite the attention of the Managing Com-mittee to the provisions of Sec. 96 (4) of the Municipal Regulation prescribing the statutory period of one month for the disposal of the applications of the kind and to insist upon them to guard against delay and dispose of license applications in time in future.

32. Is there a notice register of all notices issued under different sections of the Municipal Regulation? Does it show the final disposal of each notice.

32. No register is maintained. The notice forms have been printed in counter-foils in the book form and the counter-foils of the notices issued have been maintained. During the current official year 427 notices were issued and 418 were complied with. The Sanitary Engineer having suggested to employ a gang of 10 or 12 coolies and get the town cleaned, both private and public places, the Ml. Council are taking action in this behalf and doing some work with their own existing staff. Irrespective of this fact, the Sanitary provisions of the Municipal Regulation should be more rigidly enforced and the offenders booked so that better sanitation in the town may be ensured.

A register showing the notices issued and their disposal should also be opened so that the progress may be watched better. There is no sanitation byelaw framed by the Council so far. This may be got up early.

33 & 34. A register is maintained. It shows that 14 cases were prosecuted since 1924-25 to the end of 1927-28. Seven cases were withdrawn, one ended in discharge and six in conviction. Only one case was filed in 1927-28 and none during the current year up to date. The local Bench Magistrate's Court are trying all cases under the Municipal Regulation. From the register, it is seen that in some instances, cases are not disposed of promptly. The Court concerned will be addressed in the matter.

33. Is a prosecution register maintained? And state if it is properly maintained.

34. What are the arrangements for the prosecution of municipal offences and by what courts are such cases tried? Are cases disposed of promptly? From the statistics of prosecutions, it may be noted whether the arrangements are effective.

35. Though the Municipal Council have framed Byelaws for registration of vital statistics, reports of births and deaths are said to have not been furnished by the parties concerned but are collected through the Municipal Staff. The Registrar of Births and Deaths, who is the Sanitary Inspector of the Municipality, should strictly enforce the byelaws and insist upon getting the reports directly from the public, taking necessary coercive action in cases of default in future. The statistics are being compiled by the Sanitary Inspector and the consolidated statement sent to the District Board regularly between the 15th and 20th of

35. Are the birth and death registration reports received regularly and tabulated intelligently?

How many prosecutions were there during the previous half-year for neglecting to report birth or death and how many ended in conviction?

every month. The return for March 29 which has not yet been sent, may be despatched early. There were no prosecutions at all so far under this head.

Vaccination.- There is a whole time Vaccinator employed by the Municipality and he is working under the supervision of the Sanitary Inspector and the Dist. Medical Officer. There are byelaws framed by the Council under the old rules. Now revised rules have been issued by Government, needful steps should be taken to revise the byelaws early.

V. Public Works.

36. Are unauthorised encroachments by private persons on the streets and drains promptly checked and for this purpose is a survey map of the town kept in the Municipal Office ?

36. There are no cases of unauthorised encroachments on public streets and drains detected so far. A survey map of the Municipality is kept.

37. Is there a schedule of rates both for works and metal supply in the office ? Is it prepared every year and sanctioned by the Council ?

Are the estimates invariably framed in accordance with these rates ?

37. Yes, a schedule is maintained but it is not prepared every year, the list now in force having been prepared in the latter part of June 1927. The rates for different items of work have been adopted after calling for tenders and the same have been sanctioned for 2 years (1927-28 and 28-29). This is not correct. The schedule rates should be prescribed for every year according to the rules. This may be done in future. The estimates are prepared in accordance with the schedule of rates approved by the Council generally.

38. Check the list of incomplete works of the previous year and state in what stage they are at the time of inspection.

38. At the beginning of the year 27-28 there were 27 incomplete works and 25

25 works were sanctioned afresh during that year. Of these 52 works, 3 works were cancelled and 23 were completed - at an outlay of about Rs 5969-1-0. In addition to the 26 incomplete works - pending at the beginning of the year - 1928-29, 9 works have been sanctioned during the current year making a total of 35 works for execution. Of these - 35 works, 2 have since been completed and there are 33 works pending execution. Of these, 10 are works under - the Town Improvement Scheme aided by Government Grant and the remaining 23 are those sanctioned purely out of the Municipal funds. 2 Town Improvement - works viz., the construction of the - drain in the Bilimagga Street, which - was sanctioned on 6-8-26, and the Cons -truction of No.1 Drain of Mr. Marker's Scheme, which was sanctioned this year have not yet been commenced, and the - other eight works have been started & two of them being completed, the remain -ing 6 which were sanctioned during - 1926-27 and 27-28 are in progress. As regards the works sanctioned purely - out of the Municipal funds, one work - viz., metalling the Masjid street which was sanctioned on 2-9-27, has not yet been commenced and 19 works have been completed, leaving 5 works under pro- gress. The total outlay on public -- works during the current year up to -- date was Rs 3815/- out of the Municipal funds and Rs635/- out of the Town --

Improvement Funds. According to the resolution of the Municipal Council dated 25-8-28, the execution of public works has been left in the hands of the managing committee. It is observed that there has been no rapid progress in the execution of the public works. In view of the fact that the town is in need of great improvement, and that there is still very heavy balance of the Budget allotment available under the public works during the current year, it is desirable that the Municipal Council should see that all the public works in progress are pushed through expeditiously and theallotment fully utilised before the close of the year. All the Municipal works have been entrusted to only one contractor on tender system till the end of the current official year. This won't help the Municipality to carry out the public works promptly. This system may be done away with and better arrangements made for execution of works quickly from the next official year. There is much difficulty for good drinking water supply in the town. As the question of supply of water by pipe system is beyond consideration, the Municipal Council shoul try and sink more drinking water wells particularly in the old town, Agrahar, Hosaline etc. The following works are old ones and may be completed soon.-

1. Improving the road in the Krishnarajapuram Extention sanctiond on 6-2-26.

2. Construction of a store drain in Bilimagga street sanctioned on 6-8-26.

3. Repairing the Hunasinakere road sanctioned on 30-7-27.

It is observed that the estimate for R.990/- for improving the roads in the Krishnarajapuram Extension was sanctioned by the President on 13-2-1926. This exceeded his power of sanction. In certain cases, stamped receipts have not been taken for payments made to the contractor and the Comptroller has taken objection to it. The ommissions of the kind should be guarded against in future.

39. No, generally, the works seem to have been executed after obtaining the contracter executed. But individual contracts have not been obtained in respect of the works sanctioned in 27-28 and 28-29. This is irregular and has also resulted in the loss of stamp revenue to Government. The defect should be rectified.

39. Are contracts executed before work is begun ?

40. Yes, the improvements of the Devigere tank was executed on Amani System departmentally during the current year. There is no estimate sanctioned for this work. The work has almost been completed. During 27-28 and 28-29, the Vice President, who was in charge of the Amani work was paid R. 5000/- in all, of which R. 1000/- was met out of the allotment sanctioned under Plague charges in the last year's budget and Rs 4000/- paid asadvance. during the current year A weekly nominal roll has been maintained for payments made to coolies but it is not

40. Are there any works carried out by departmental agency ? Is there a muster roll in From 77 of the Municipal Account Manual maintained for the same and are payments made accordingly ?

Is an abstract of the measurement book noted in the muster roll to facilitate comparison of outturn of work ?

in the prescribed form M.A.M. 77. The Comptroller has taken objection to the execution of this work and his observations are chiefly:--

(1) that it is irregular to have executed the work without a formal estimate;

(2) that the work being a original one it requires the sanction of Govt., which has not been obtained so far;

(3) the nominal rolls maintained have not been certified by any officer as to whether the wages paid were worth the labour employed;

(4) that in some cases, the nature of the work on which the coolies had been employed and the payees acquittances recorded on the nominal roll etc., etc.

This is indeed a costly project and it was wrong to have executed the work without getting up a formal estimate and obtaining sanction of Government thereto. Further, the several defects noticed by the Comptroller in the nominal roll are also serious. The Ml. Council should look into this and rectify the several defects early.

41. Are the measurement books of all works maintained properly? Are they returned to the office records as soon as they are finished?

41. Yes; there are two books in use with the Sanitary Inspector, all the used up ones having been handed over to the Records.

42. Has there been regular progress of work throughout the year or is there any attempt to rush through works at the end?

42. Generally the works are carried on throughout the year.

43. Have all sanctioned estimates been properly filed so as to be easily traceable for ready reference?

43. Y e s.

44. Is a list of measurement book in current use maintained showing the names of subordinates and the works for which the book is used?

44. No such list is maintained. One should be kept.

45. Is a building register maintained showing the capital outlay and the expenditure incurred on their maintenance every year?

45. No. A register should be opened at once.

46. Are tenders invited from the contractors as prescribed in the Municipal Account Manual?

46. ~~xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx~~ Individual tenders are not called for foreach work.

47. No such cases are apparent.

47. Are contracts given out to persons related to Municipal Officers or Councillors ?

48. A cash security of Rs. 300/- has been taken from the present whole sale Municipal Contractor.

48. Is security taken in all cases for the due fuifilment of a contract ?

VI. General.

49. The office accommodation is not sufficient. The building also is very ricketty and may come down at any time. Rooms, premises and furniture are kept clean. The Ml. Council contemplate the construction of a new building at a cost of Rs. 20,000/-. This may be expedited. Pending construction of the new building the office may be shifted temporarily to some other building like the Jubilee Hall or any other

49. Is the office accommodation sufficient and suitable ? Are the rooms, premises and furniture kept clean ?

50. Character books are maintained in respect of two clerks and the Sanitary Inspector. They have not been maintained in respect of the remaining two clerks Venkatapathaiya and Venkata Raju. They should be opened at once.

50. Is a record of the qualifications and services of the ministeral officers maintained up-to-date ?

51. Except for two peons (1) Syed Galab (2) Javara, the Service Registers are maintained and they are verified up to date. They are kept in a box duly arranged in the office. A separate box must be provided for this and the key of the same held by the President.

51. Is a service register maintained for every permanent official and brought up-to-date ? Are these registers arranged in order and kept in the records in a separate box ? Who keeps the key of the box ?

52. Y e s.

52. Are all appointments made in accordance with the rules ?

53. No. The list should be maintained. The monthly cash accounts for February and March 1929 and the Budget Estimates of Receipts and Expenditure for 1929-30 are overdue onthe date of inspection.

53. Is a statement of the periodical reports and returns due. prepared and maintained up-to-date ? Are the due dates, the dates of actual submission and the names of the clerks responsible for their preparation noted therein ? Is it scrutinised by the Head of the office ?

How many and which returns were due at the time of inspection ?

54 55. There is no separate register to show the furniture of the office. The furniture are noted in the Stock

54. Is a register of furniture maintained ? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each ? Is the register verified once every quarter ? Is a note made in the register of all articles lost or which have become unserviceable ? Is the furniture adequate for the needs of the office or more than necessary ? What is the condition of furniture kept ?

55. Are old and unserviceable articles sold by public auction and the proceeds credited to the Municipal Fund ?

Stock register of other articles, which register has not been properly maintained ~~as observed above vide answer to question No.~~ The stock of furniture does not seem to have been examined at all at any time.

56. Who keeps the stock of forms ? Where are they kept ? Are they neatly arranged ? Are all receipts and issues noted in a register ?

56. The 2nd clerk is in charge of forms. They are kept in the almirah duly arranged. A stock register of receipts and issues is maintained for all the forms received and issued. It is stated that most of the forms indented for were not supplied and considerable inconvenience is felt for want of many of the forms required for use. There mere despatch of indent won't do. Timely reminders should be sent to the Govt. Press and the supply obtained, as the supply of printed forms would greatly minimise the work in the office.

57. Is a complete set of the standing orders of Government relating to the work of the office maintained ?

Is it provided with a table of contents and, if bulky, also with index ?

57. A file of standing orders and circulars is maintained, but it cannot be said to be quite complete. All previous orders should be picked up and the file brought up to date, arranged subjectwar/ if possible /with table of contents without delay.

58. Is the file of Municipal Rules and Bye-laws kept up-to-date ? Are they printed and available for sale at cost price to the public as required by Section 49 of the Municipal Regulation ?

58. Yes. All the byelaws framed by the Council and sanctioned by Government have been printed. In some cases, the amendments have not been noted in the byelaws. Spare copies of the byelaws are not available. It seems that the Ml. Council are contemplating to revise certain byelaws and appointed a committee

for this purpose about 2 years ago. The Committee have not taken any action in this direction yet.

59. Are the registers of inward and outward correspondence properly maintained with cross references regularly marked ?

59. The inward and outward correspondence registers (old "From" and "To") are maintained. Cross references have not been marked in these registers. An abstract of arrears at the end of each month are not also put up. The case workers are not maintaining personal registers and making a list ofreferences pending with them at the end of every month; so that it is not possible to find out the exact arrears of pending references in the office. It is desirable that the old system of From and To Registers should be done away with and the simplified system of office procedure intorduced in its stead. A list of references from the Deputy Commissioner pending in the Municipal Office, which was prepared in the District Office and another list of pending references prepared in the Municipal Office are appended. There are many references pending reply for years. From this, it is observed that there is great delay in the disposal of references and the work in the Municipality is not at all prompt. Much of this may be safely said to be due to want of proper supervision by the executive.

60. Is a separate petition register maintained and does it show the method of disposal and the date and nature of endorsements granted ?

61. Is there any abnormal delay in the disposal of petitions ?

60 & 61. A petition register is maintained. There were 42 petitions registered up to the end of 13th February 1929,

during the current year . Cross references or nature of disposal have not been noted. It is also strange that there were no petitions received since 13th February 1929. Evidently, the register is incomplete. The clerk responsible for registering papers is warned and he should see that cross references are noted and the register brought up to date immediately.

62. Is there a separate register for building licenses ? Is a quarterly statement of all applications received for building licenses maintained ? Check the accuracy of the statement and give the number of applications which are unduly delayed ? Their oldest dates and the reason of their pendency may also be noted.

62. No separate register for building licenses is maintained. Vide answer to question 31. The oldest of the 42 applications pending on the date of inspection is the application from Mr. H.V. Rangaswamy received on 20-7-27.

63. Are all disposed of records promptly made over to the record-keeper duly arranged and stitched ? What is the number of such records remaining to be sent to the record-room ?

63. The rule is not enforced in this be-half rigidly and the disposed of records given over to the Record Keeper regularly. There was no hand to look after the Records branch in this office till about 2 years. Now, a hand is deputed for this work, arrangements should ~~therefore~~ be made to hand over all the disposed of papers to him immediately. There are about 6 dafters of old papers remaining so in the office. The clerk concerned should work at this for extra hours for some time and clear up the arrears in a month, and the progress made reported to the Deputy Commissioner by the end of May 1929.

64. Are the records of meetings kept in an orderly manner ? Are the minutes of proceedings properly kept and made available for inspection by any inhabitant of the Municipality ?

64. The meeting proceedings books are all with the Head Clerk. They are --

available for inspection readily.

65. A list of registers to be maintained is appended. These should be opened early.

65. Are all the registers prescribed in the Municipal Account Manual maintained ?

66. Examine the cash in the Municipal Treasury and give the amount found at the time of your inspection. Does it agree with the book balance ?

66. The cash on hand with the President on the date of inspection was Rs 185-6-8 ~~Rs.~~ as detailed below:-

Undisbursed pay.	Rs	91-1-5
Imprest ~~fund~~.		94-5-3

67. No, except the octroi mutsaddi, who has given a cash security of Rs 50/- held in Government Savings Bank. The Municipal Clerk, who handles with the money in the office, and other officials dealing with the mohatarfa and cattle pound collections should also furnish security.

67. Has sufficient security been taken from officials expected to handle the Municipal cash ?

68. Yes. But in one instance, the pass book for Jany. Feby and March 1928, was written up and returned by the District Treasury in April 1928. In other cases, the pass book is generally received back before the close of the month following that to which it relates. The Municipal Council have banking account with the branch of the Bank of Mysore also.

68. Is the pass book of the Municipality written up in the Treasury / Bank periodically and returned without delay ?

69. The Municipality has banking account not only with the Government Treasury but also with the Hassan Branch of the Bank of Mysore. The cash book of the Municipality is closed and balanced not daily but monthly as laid down in para 355 of the Municipal Account Manual. It is generally compared with the pass books and differences if any explained wherever

69. Is the cash book closed and balanced daily ? Is the balance arrived at every month compared and agreed with that in the pass book. ?

necessary.

It is however observed that the amount of R. 2885-14-2 beingthe arrears of Pensionary contribution due from the Municipality which was deducted in the Treasury Pass Book from the balance at the credit of the Municipality on 30-6-25 and 30-6-27 as per instructions from the Comptroller, owing to the default of the Municipality to adjust the same, in spite of repeated requisitions, has not been deducted from the balance in the departmental accounts of the Municipality though the final orders of Government on the reference made by the Municipal Council on the subject were communicated to the President in the General Secretary's No. L1279-Mel 43-27-3 dated 5-9-27 and the rules in this behalf were modi-fied in G.O. No. L 255-73 S&A 11-28-2 dated 3-9-28 It appears that the President is awaiting reply from Government, to his communication No.955 dated 5-3-28 urging for reconsideration of the orders of Government communicated in the General Secretary's letter No. L 1279-M 43-27-3 dated 5-9-27 quoted above. So also, a sum of R.53/- being the medical contribution which was deducted from the balance in the Treasury Pass Book has not been taken into the Departmental accounts.

70. Examine the classified abstract of receipts and expenditure and state if it is written up properly.

70. There is no classified abstract of receipts and expenditure maintained

This is necessary and must be opened and maintained early.

71. Are the accounts audited monthly by auditors appointed from among the Municipal Councillors ? Are the registers signed by them in token of their having examined them ?

71. Yes, the accounts are audited monthly and signed by the auditors appointed from among the Municipal Councillors. But the Municipal Council have since taken objection, that the audit report is not in the prescribed form vide their resolution. The auditors should be ~~request~~ requested to audit the accounts and furnish report in the prescribed form. In this connection, it may be noted that the fair copy of the cash accounts is not being signed by the auditors and the audit reports furnished to the Deputy Commissioner as required by para 362 of the M.A. Manual. The omission may not be allowed to recur in future.

72. (*a*) Are audit notes received from the Comptroller's office promtly disposed of ? How many audit notes, if any, are pending, when were they received and why are they pending ?

(*b*) Is there a register of objections received from the Comptroller ? How many objections are pending disposal and why ?

72. (a) No. There is delay in this respect. The audit notes and objection statements relating to the accounts for 1924-25, 1926-27 and 1927-28 which were received in the President's Office on ~~in~~ March 1927, August 1928 & March 1929 respectively, were pending disposal on the date of inspection and it seems that no action seems to have been taken to rectify the defects noticed therein. The Municipal Council ought to pay prompt attention and see that ~~they~~ are disposed of soon.

(b) Yes - there are only entries for 25-26. According to this register, there are 5 objections pending disposal - ~~vide note attached~~.

On a perusal of the Audit notes & objection statements relating to the accounts for 1927-28, it is seen that the objections raised by the Comptroller are many of the following nature:-

(1) Payment of allowances, clothing charges ~~&c~~ to municipal servants ~~&c.~~, without proper sanction.

(2) Execution of public works in excess of the sanctioned estimate and payment therefor without Revised Estimates.

(3) Unnecessary withdrawal of large funds of money from the Treasury on the last day of the year.

(4) Continuance of Establishment as Temporary for several years, without proper sanction.

(5) Appropriation of funds drawn for one purpose for another.

(6) Incurring illegitimate charges, such as (1) cost of taking group photoes of guests etc., during cattle show & (2) catering charges etc., of H.H. the Maharaja's Private Secretary during his camp in connection with cattle show.

(7) Re: employment of superannuated officials without Government sanction.

(8) Inordinate delay in refunding certain amounts, drawn from the Treasury and not required for expenses intended for.

(9) Grant of bonus to municipal servants for hard work during cattle show.

(10) Want of vouchers and records.

A few items of objections are noted below:-

(1) A sum of Rs 1100/- was drawn on 27-12-27 and advanced to the ~~Village Panchayet~~ Vice President for cattle show expenses.

through the Cattle Show Gumasta in a week in January 28.

till 18-4-28, i.e for about 4 months he incurred expenses out of this amount to an extent of Rs. 1042-13-5 on this account and without refunding the balance of -- Rs. 57-2-7 immediately kept back the amount by and utilised it for other expenses from 16th July to December 1928.

(2) A sum of Rs. 7-4-5 left out of the advance drawn for cattle show expenses of Jany. 28 was paid towards the expenses of the silver jubilee celebrations in August 1928.

(3) H.N. Krishnappa, a Retired Revenue - Gumasta, is appointed as Ag. Bill Collector in place of H. Nanjundaiya on privilege leave from 8-11-27 @ Rs. 17-8-0.

(4) Grant of allowances of Rs.32/- to Yakub Saib and other Municipal servants for hard work during cattle show without the sanction of Government.

(5) Thefollowing charges incurred in connection with the cattle show held in 1928 have been disallowed and should be recovered and credited as they cannot be admitted in audit.-

(1) Rs.34-11-0 paid to the Imperial Seed Depot, Bangalore for supply of English Vegetables and fruits.
(2) Rs.15-15-0 paid to Messrs. Baccala & Co., Bangalore for supply of cakes etc.
(3) Rs.8-0-0 paid to Messrs. Khaderalli Sheriff & Sons for supply of Rose Water, sandal sticks, scents etc.
(4) Rs.10-2-0 paid to Kalegowda for having supplied water to the camp of the Private Secy to His Highness.
(5) Rs.16-0-0 paid to Mr. Ramachandra Rao, Photographer, for having supplied 3 copies of group photo taken during the opening of the cattle show in January 1928
(6) Rs. 8-0-0 - d o - for photos taken in the Deputy Commissioner's Bungalow on 5-1-28.

(6) Stationery worth R91/- was purchased during the year against a sanctioned scale of R 50/- for Town Municipalities on the authority of a provision for extra expenditure having been made in the Budget sanctioned by Govt.

(7) Purchase of "Storm king" lanterns at a cost of R. 735/- locally.

Out of the several objections taken by the Comptroller in the accounts for 1925-26, there are still 5 items outstanding and no action has been taken to dispose them off. They relate to (1) the recovery of certain amounts of (a) allowances paid in excess, (b) mutton stall rent and cost of windows supplied by the Municipality and (2) to the adjustment of Pensionary contribution due to state funds. The amounts objected to for recovery are due from (1) H.P. Venkatanarasaiya, who is dead, (2) (3) Sanjeevaiya (4) Boranna, (5) H.D. Pattaiya. Except the amount due from Venkatanarasaiya, which is said to be ~~due~~ to be adjusted out of his State Life Insurance bonus amount, the other items are outstanding for a long time. They are not brought on the Mis. Demand register nor any action taken so far to recover the same.

73. What is the amount of permanent advance held by the office ? Is an account of it correctly kept ? What is the balance on hand ? Is it forthcoming ?

73. R 100/- Yes, an account is kept. The balance on hand is R. 94-15-3 on the date of inspection.

74. Are there any longstanding advances made out of the office imprest awaiting adjustment ? Details may be furnished.

74. No advances are outstanding.

75. Is an advance register of the Municipal money maintained ? Is timely action taken for its recovery ?

75. No separate register is maintained.

It is stated that under the instructions from the auditors of the Comptroller's - Office. the advances made out of Municipal funds are accounted in the Deposit - Register itself. Two items, one of -- R. 4000/- and the other of R 300/- advanced to the ~~Village Panchayat~~ Vice President for the improvement of the Devigere tank and to M. Contractor Seturamiengar respectively are outstanding on the date of inspection. - The first item was advanced in July 28 and subsequent months and the second -- item in November 28. The former is outstanding adjustment pending the Executive Engineer's scrutiny of the work executed ~~by~~ on Amani by the V.P. and the latter - pending issue of bills for works carried out by him. No effective steps have been taken to adjust these items.

76. Y e s.

77. Yes. It is up to date.

78. No. The leave allowances of Head -- Clerk Narnappa are pending payment and it is stated that it could not be settled owing to the non receipt of sanction of leave by the Revenue Commissioner.

79. No applications.

80. No sub-imprest has been given to any.

81. There was no Record Keeper ~~attended~~ attached to the Municipality till about 2 years & the records had not at all been sorted & they were in a chaotic condition. A hand has been told off for this work and he has sorted almost all of them. There are

76. Are the cheques issued for the bills and the payments made therefor entered in a petty cash book ?

77. Is there a scale register of all Municipal establishments in the Office ? Is it kept up-to-date ?

78. Have personal claims of officers to pay, allowances and increments been discharged without delay ? If any are delayed what is the cause for the same ?

79. Are pension applications prepared and submitted in time ? How many cases are pending and why ?

80. What amount has been given by the President as sub-imprest to subordinate officers ? Details may be noted. Are acknowledgments of permanent advance held by them duly received ?

81. Are all the records sorted ? If not, what is the quantity of papers remaining to be sorted ? What time is necessary to complet their sorting ?

still about 6 dafters to be sorted and it may take about 3 months to sort them up. This should be attendedto early.

82. Are all papers sent to the records as soon as they are disposed of duly stitched and feristed? Note instances to the contrary, if any.

82. Vide answer to question 63 above.

83. Have all time expired papers been eliminated after verifying the periods for which they are preserved and are they all destroyed and a note made to this effect in the register?

83. Yes; there are about 4 drafters of sorted papers to be destroyed.

84. Are the money and stamps received for copies regularly entered in a register? Is the register submitted regularly to the Head of the office for inspection and signature every month? Where are all the money and stamps received for copies kept?

84. Yes. A register is maintained but is not examined by the Head of the Office. This should be periodically examined by the President or Vice President in future. The Record Keeper who writes out copies will have both the money and papers and stamps produced for copies.

85. Extent to which points noted for action at previous inspections have been attended to.

85. This is the first inspection of this Municipal Office by the Deputy Commissioner. The accounts were last inspected by the Assistant Comptroller Mr.Tholosingam Mudliar in September 1928. The progress of action taken on his observations cannot be exactly ascertained, as no minute book has been maintained and the progress noted therein. To facilitate ~~check~~ Check and help the early rectification of the defects noticed, the President is requested to see that a minute book is maintained early and needful steps are taken to remedy the omissions.

86. Any irregularities or informalities observed in the course of inspection whether connected with the printed questions or not and suggestions, if any, for improving the efficiency of the working of the office.

86. From the above, it may be observed that the working of the Municipality is anything but satisfactory. A statement showing the assets and liabilities of the Municipality as it stood on the date of inspection is appended. Exclusive of the investments held in State Loan Bonds,

fixed and thrift deposits in the Mysore Bank and Govt. Savings Bank amounting ~~to~~ in all to 24653-6-5, the working balance at the credit of the Municipality on the date of inspection was Rs. 12558-6-8 with liabilities amounting to about 14058-4-0 It is very much regretted that of the -- several defects noticed, the Ml. revenue is most neglected and needful action has not been taken to conserve the same properly. The mohatarfa taxes have been levied ~~levied~~ in only a portion of the Municipality and even the taxes levied have not been revised for the last 7 years. Owing to the abolition of shop tax and the omission to levy any other tax in its stead and also to levy these taxes in villages within the Municipality, the Municipal Council have already run a loss of about Rs. 7000/- or more. Besides, though there is scope for improvement of octroi revenue, there is utter lack of supervision and much room for smuggling of duty and the result has been that the income is only about Rs. 12,000/- per annum, in spite of the fact that this is a Dist. Head quarter municipality connected by rail and doing fairly good business. Added to these, the mohatarfa taxes and other Mis., items of Municipal revenue have been allowed to fall into heavy arrears without any check and to swell to an extent of Rs. 18,058-1-7 against an average demand of Rs. 5600/- per annum, as detailed in the margin. While, the expenditure during the past few years has on the average rose to nearly...

@

Arrears of taxes.	
1922-23,	Rs. 10,302/-
1923-24,	Rs. 13,680/-
1924-25,	Rs. 15,468/-
1925-26,	Rs. 15,648/-
1926-27,	Rs. 17,203/-
1927-28,	Rs. 18,444/-

Expenditure.

1924-25	..	23,623- 4-11
1925-26	..	21,360-12-10
1926-27	..	36,995-10-11
1927-28	..	46,982-14- 4

nearly R. 32240/-. Owing to the revision of establishment and the increased activities with regard to public health and convenience, the expenditure on account of establishment charges being at present about R. 11,623/- per annum, as against R. 11154-7-0 in 1924-25. In many cases, municipal funds are frittered for other than ligitimate charges and payments made irregularly without proper sanction of the competent authority. Thus, the finances of the municipality are not sound and require immediate attention.

While, the work in the other directions also is very slack and inefficient. The Municipal Council have not taken action to constitute the standing committees, with regard to public health etc., as required by the M. Regulation and standing orders of Government. Sufficient attention is not paidto the byelaws and to enforce the existingRM rules and orders even with regard to important matters such as sanitation, vaccination, registration of vital staitistics etc. Some of the byelaws are very old ones - require revision to suit the present circumstances, and byelaws have to be framed inregard to certain matters such as (1) duties of the President and Vice President, (2) levy of market fees etc., Some of the Municipal Councillors have not also interested themselves and attended meetings regularly for some time past with the result that the meetings

had to be adjourned for want of quorram and many important subjects allowed to remain pending disposal without any -- action.

As regards the working of the office, it is observed that it is slack. Even with the heavy establishment of 4 clerks, there appears to be great congestion of work, the office is greatly wanting in business like habits. The large number of audit objections show that the codal rules and regulations are not scrupulous -ly followed by either the President or Vice President or the staff and much -- less by the council. All these defects mean utter lack of interest in the affairs of the Municipality and supervision of work of the subordinates; and unless the Municipal Council and their executive show greater interest and vigilance on their part, the present chaotic condition of the Municipal affairs cannot be improved. It is hoped that the new Ml. Council will pay their earliest attention to the several defects now brought to light and show tangible improvement in the working of the Municipality as a whole ere long.

Sd/- S. Abdul Wajid.
Deputy Commissioner,
Hassan District.

" COPY "

S. Abdul Wajid.

Deputy Commissioner,
Hassan District.

as.

List of References pending.

References No. & date.	S u b j e c t.	Action taken.
1. Deputy Commissioner's No.1213-25/8-9-24.	Petition of Mahamad Ibraham claiming a compensation for the land acquired.	Site granted as per resolution of Municipal Council dated 26-5-28. Draft reply submitted for approval Replied on 25-4-29.
2. Appl. 13-5-26.	Meesrs. Abdul Rahim and others for a site No.487 in Agasarakeri.	Pending before Managing Committee.
3. Deputy Commissioner's No.1263-26 19-3-27.	Audit Note of 1924-25.	
4. 20-7-27.	Mr.H.V.Rangaswamy, B.A., LL.B., for a license to construct shops.	Pending before Managing Committee.
5. 21-9-27.	Messrs. H.Singa Iyengar, Mahadevappa and others for a site to the west of his house in Arlepet.	-do-
6. Deputy Commissioner's No.531-27/12-11-27.	Liquid assets held by the Municipal Council.	To be placed before the Council.
7. Executive Engineer's 587/26-11-27.	Realizations of shop rent &c., collected during cattle show.	Draft reply for approval. Replied on 25-4-1929.
8. Appl.dated 18-1-28	Laxsman Rao, for license to build house on site No.1066.	Pending before Managing Committee.
9. Dist. Board President's No.2549/18-2-28.	Refund of house tax collected from 22-23 in Rajaghatta and Aduvally.	
10. Appl.9-3-28.	Betta Setty, for a license to put up compound walls to his house in Rosaline.	This is pending before the Managing Committee for spot inspection.
11. Deputy Commissioner's No.1023-27 7-3-28.	Missing receipt books.	Enquiry completed. To be placed before the Council on 27-4-29 with President's opinion.
12. -do- No.1215-27 8-5-28.	Re: the reduction of number meetings and grant of additional powers to the Executive.	Pending before the Managing Committee.
13. Appl. 21-6-28.	Mahamod Beig, for a site in Doddamagadi street.	To be placed before managing committee.
14. " 9-7-28.	Residents of Arlepet, for the construction of Drain.	-do-
15. Deputy Commissioner's No.32-28	Application of Belgodu Paya Setty and others re: a drain in Chikka Basthi Street.	
16. - do- No.1534-27	Re: the levy of reduced fees and toll gates when they have once paid.	Pending before Managing Committee.
17. Appl. 7-7-28.	Syed Meer & others for a grant of sites, behind the house of Sultanmohadeen.	-do-

18.	Appl. 25-7-28.	License application from Mr. Srikantiah, Pleader.	Records submitted to Deputy Commissioner on 27-3-29.
19.	Deputy Commissioner's No. 19th July 28.	License application of Mr. Shanbhog Krishnappa.	-do- on 28-3-29.
20.	-do- 1378/26-7-28.	Question of popularising Sanitary Latrines	Placed before meeting on 27-4-29.
21.	Appl. 25-7-28.	H.S. Syed Hussain, for compensation for his land acquired in Doddagaradi Street	
22.	D.E. Superintendent's No.108-28/ 1-8-28.	Application of Mr.Palledar Nagappa to instal a floor mill in Hosaline.	Pending before the Managing Committee for inspection of spot.
23.	Appl. 10-8-28.	Giriyappa and others, for a light in Bhandari street.	To be placed before Managing Committee.
24.	" 11-8-28.	Peersab, for remission of lease amount of grazing rate in Jail compound.	-do-
25.	Deputy Commissioner's No.292-28/ 15-8-28.	Audit notes for 1926-27.	-do- special meeting.
26.	do 1387-27/12-6-28.	Statement of Establishment and the credit of pensionary contribution.	
27.	do 293-28/15-8-28.	Re: the sources of drinking water supply to the Hassan town.	Draft reply ready. Statement sent on 24-4-29.
28.	Appl. 8-9-28.	M. Srinivasa Rao, for shifting the position of the petrol light for the end of the Arlepet road.	To be placed before the Managing Committee
29.	Deputy Commissioner's No.1060-27/ 5-9-28.	Re; the continuance of the VII cross road in Krishnarajapuram Extension.	
30.	Director of Public Instruction No.3042/	Control of Primary Education in Municipal Area.	Meeting. 23-2-29, 30-3-29, 27-4-29.
31	Ex. Engineer's No. 275/11-9-28.	Payment of tools and plant charges for construction of tunnel near Octroi katte.	Reply No. /3.29.
32.	Chief Commissioner's 440/6-9-28.	Supply of lights to Barr-lines.	Meeting 27-4-29.
33.	Appl. 11-10-28.	Nanjundiah, for remission of lease amount of grazing rate, behind the Taluk Office.	To be placed before Managing Committee.
34.	Deputy Commissioner No.368/26-10-28.	Grant of donation to the Mysore University Faculty Fund.	Meeting 27-4-29.
35.	Executive Engineer's No. 808/7-11-28.	Proposal for improving the junction of roads towards the left and opposite the Jubilee Hall.	Pending preparation of estimate.
36.	do No.809/7-11-28.	For improving junction of road near Hassan Shandy grounds.	-do-
37.	do 803/6-11-28.	-do- to the South East of Jubilee Hall.	-do-

38. Executive Engineer's No. 810/7-11-28.	Proposal for laying out Shandy grounds.	Pending for inspection by Managing Committee.
39. General Secretary's No.5756/15-11-28.	Formation of rat campaign.	Pending.
40. Appl. 16-11-28.	Seteoji Rao, for a license to build a house in Aralepet.	
41. Executive Engineer's No.913/23-11-28.	For improving of junction road opposite to T.B.	Pending with Sanitary Inspector for preparation of Estimates.
42. No. 26-11-28.	Bills received from Dist. Medical Officer for allowance due to Sub Asst. Surgeons.	Meeting 27-4-29.
43. 9-11-28.	Acquisition of houses and vacant sites in Bestharkeri.	Managing Committee meeting. 1.29 23-2-29, 30-3-29, 27-4-29.
44. U.S. Karnatak Ayurvedic Mandal 3-12-28.	Opening Ayurvedic Dispensary.	To be placed before Managing Committee.
45. Deputy Commissioner's No.855-28 21-12-28.	Action taken on the notes of inspection of Municipal Office by Assistant Comptroller.	Report submitted to Govt. re: supply of clothing to menials other items are being attended to.
46. Executive Engineer's No. 682/20-12-28.	Re: the repairs to Devigere.	
47. Appl.28-12-28.	Residents of Hassan Town, for opening a Mutton Stall near Jumma Masjid.	To be placed before Managing Committee.
48. " 9-1-29.	Residents of Northern Extension for supply of a petrol light near the Ml. well in Northern Extension.	-do-
49. Deputy Commis' No. 1741/15-1-29.	Construction of Main Drain No.I.	Meeting. 1.29 23-2-29, 27-4-29.
50. -do- No.883-28/ 15-1-29.	Maintenance of Jubilee Hall and Coronation Building.	Meeting. 23-2-29, 27-4-29.
51. -do- No.858/15-1-29.	Steps taken for controlling stray dogs.	" 23-2-29, 30-3-29 27-4-29.
52. 15-1-29.	Grant of sites to Burma Shell Co., for constructing Kerbside Petrol pumps.	" 2-2-29. Managing Committee 7-2-29, meeting. 30-3-29, 27-4-29.
53. Cir. 6988/4-1-29.	Grant of house building advances to Municipal employees.	Meeting. 2-2-29, 23-2-29, 30-3-29, 27-4-29.
54. Benares General Secretary's Letter No. 20-1-29.	Grant of donation to Benares University.	Meeting. 2-2-29, 30-3-29, 27-4-29.
55. Deputy Commissioner's No.500-26/ 18-1-29.	Opening of combined Ayurvedic and Unani Dispensary at Hassan.	Meeting. 23-2-29, 30-3-29, 27-4-29.
56. do 205-28/22-1-29.	Re: programme works proposed to be undertaken during the 5 years.	- d o -
57. Appl. 23-1-29.	Grant of site Nos.37 & 38 in D.Block in Krishnarajapuram Estention.	- d o -

58.	Appl. 22-1-29.	Grant of site No.29, 30 & 31 of A Block in Krishnarajapuram Extension.	Meeting. 23-2-29. 27-4-29.
59.	Deputy Commissioner No.44-28/ 18-1-29.	Site for building Talimkhana.	do
60.	-do- 927-28/ 6-2-29.	Bye-laws to prevent spread of epedimic diseases.	do
61.	-do- 929/6-2-29.	Hook worm survey.	" 23-2-29, 30-3-29, 27-4-29.
62.	13-2-29.	Grant of site No.7 behind Redfern Memorial Hospital.	-do-
63.	Railway Secretary's No.1874-83/ 2-3-29.	Levy of Municipal tax on Railway buildings.	Meeting. 30-3-29 27-4-29.
64.	8-3-29.	Confirmation of sale of sites in Krishnarajapuram Extension.	-do-
65.	19-3-29.	Renewal of fixed Deposit in Mysore Bank.	-do-
66.	26-3-29.	Applications of B. Rangachar, for site No.28 in B. Block of Krishnarajapuram Extension for upset price.	Meeting. 27-4-29.
67.	31-3-29.	Application of from the Residents of the Hassan Town re: the flour mill in Ganapathi temple street.	" Resolved that permission cannot be given. Party informed on 27-4-29.
68.	Deputy Commissioner's No.1074/ 22-3-29.	Audit Note of 1927-28.	To be placed before special meeting.
69.	-do- 962-28/4-3-29.	Re: the Electrification of Hassan Town.	With Sanitary Inspector.
70.	-do- C.Per Y 6.28 21-3-29.	Budget estimates of Female Dispensary for 1929-30.	Meeting 27-4-29.
71.	-do- No.1100/ 30-3-29.	Grant of contribution for Medical Inspection of School going Girls.	-do
72.	4-4-29.	Messrs. H.B. Gundappa Gowda and two other Councillors proposing the removal of silt in Kattinkere.	Notification published. Meeting 27-4-29.
73.	District Economic Superintendent's 47-28/ 6-4-29.	Re: the contribution of Rs 50/- for supply of vegetable seeds for encouraging fruit and vegetable cultivation.	Meeting 27-4-29.

11.5.29.

Statement of Babvar arrears of Mohatarfa taxes up to the end of 1927-28.

No.	Items.		Up to the end of June 1928.	Collections out of arrears up to end of March 29.	Balance of outstanding arrears.	Remarks.
1.	House.	..	12675- 1- 8	845- 5-10	11829-11-10	A sum of Rs221-6-8 has been collected out of the current year's demand up to end of March 1929.
2.	Vacant site	..	1716- 1- 9	145- 2- 0	1570-15-9	
3.	Cart.	..	717-13- 0	41- 0- 0	676-13-0	
4.	Professional tax.		1380- 3- 8	39- 8- 0	1340-11-8	
5.	Motor Car.	..	680- 0- 0	20- 0- 0	660- 0-0	
6.	Bicycle.	..	205- 0- 0	6- 8- 0	198- 8-0	
7.	Shop.	..	956-12- 0	5- 0- 0	951-12-0	
8.	Oil Mill.	..	113- 0- 0	1- 0- 0	112- 0- 0	
	Total.	..	18,444- 0-1	1,103-7-10	17,340- 8-3	

11.5.29

Statement showing the salawar arrears of Mohatarfa taxes up to the end of June 1928..

Serial No.	Year.	Balance due.	Collections up to end of March 1929.	Balance.
1.	1895-96	0- 4- 0	---	0- 4- 0.
2.	1896-97	1- 0- 0	---	1- 0- 0.
3.	1900-01	0- 8- 0	---	0- 8- 0.
4.	1901-02	0- 8- 0	---	0- 8- 0.
5.	1903-04	15- 0- 0	---	15- 0- 0.
6.	1904-05	0- 8- 0	---	0- 8- 0.
7.	1905-06	0- 8- 0	---	0- 8- 0.
8.	1906-07	1- 8- 0	---	1- 8- 0.
9.	1907-08	5- 0- 0	---	5- 0- 0.
10.	1908-09	1- 0- 0	---	1- 0- 0.
11.	1909-10	19- 8- 0	---	19- 8- 0.
12.	1910-11	23- 8- 0	---	23- 8- 0.
13.	1911-12	137- 5- 0	0- 8- 0	136-13- 0.
14.	1912-13	135- 4- 0	0- 8- 0	134-12- 0.
15.	1913-14	140- 0- 0	1- 0- 0	139- 0- 0.
16.	1914-15	181- 9- 9	1- 0- 0	180- 9- 9.
17.	1915-16	228- 3- 0	3- 0- 0	225- 3- 0.
18.	1916-17	294- 4- 8	1- 0- 0	293- 4- 8.
19.	1917-18	423-12- 0	3- 4- 0	420- 8- 0.
20.	1918-19	458- 2- 8	3-12- 0	454- 6- 8.
21.	1919-20	512- 8- 8	5- 6- 0	507- 2- 8.
22.	1920-21	625- 2- 8	4- 6- 0	620-12- 8.
23.	1921-22	844- 5- 0	8-14- 0	835- 7- 0.
24.	1922-23	1137-12- 8	39-12- 8	1098- 0- 0.
25.	1923-24	1848-12- 8	80-11- 8	1768- 1- 0.
26.	1924-25	2445-12- 8	128- 8- 8	2317- 4- 0.
27.	1925-26	2195- 5- 8	111- 1- 8	2084- 4- 0.
28.	1926-27	2638- 7- 9	227-15- 2	2410- 8- 7.
	Total arrears.	14315- 8- 10	620-11-10	13694-13- 0.
29.	1927-28	4128- 7- 3	483- 2- 0	3645- 5- 3.
	Grand total.	18444- 0- 1	1103-13-10	17340- 2- 3.

Statement showing the Assests and Liabilities of the Municipal Council of Hassan Town on 24th April 1929.

I

ASSESTS.

1.	Cash in Treasury and in Bank.	...	12558- 6- 8
2.	Investments:-		
	(1) In Mysore Bank (Fixed)	...	8000- 0- 0
	" (Thrift)	...	413- 2- 0
	(2) In Government Savings Bank.	...	6240- 4- 5
	(3) In 6¼% State Loan.	...	5000- 0- 0
	(4) In 7% Do.	...	5000- 0- 0
		Total	37211-13- 1

II

LIABILITIES.-

1.	Service Head balance.	...	₹ 28387-11- 4
2.			
3.	Deposits to be returned.	...	₹ 3491-12- 0
4.	Advances recoverable.	...	- 4300- 0- 0
5.			
6.			
7.	Stock.	...	- 417- 2- 3
8.	Other Debt Heads:-		
	(1) Permanent Advances.	...	- 100- 0- 0
	(2) Public Improvement Fund.	...	₹ 10149-8- 8
		Total.	37211-13- 1

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List of references pending reply from the President, Town Municipal Council, Hassan.

No. and date.		
1. C.1213-25/8-9-24.	Calling for a report on the complaint of one Md. Ibrahim against non-payment of compensation for his lands acquired by the Municipality.	XII Reminder on 30-9-28.
2. C.1263-26/19-3-27.	Requesting to furnish reply on audit notes and objections statement for the year 1924-25.	12-12-27 10-3-28 5-4-28 30-11-28
3. C.867-27/5-12-27.	Re: the transfer of the amounts realised by the Hassan Town Municipality from the lease of the compound of Jail building at Hassan for grazing and from the levy of ground rent etc., from shop keepers during the cattle show held by the Municipality at the place annually to the credit of the P.W.D., as they are being maintained by that Department.	10-2-28 3-3-28 24-12-28 15-1-29
4. C.531-27/12-11-27.	Calling for a statement showing the liquid assets held by the Municipal Council in Government Savings Bank, or Mysore Bank, together with the resolution of the Municipal Council as to what amount out of the said liquid assets may be made available for public works of permanent utility.	3-4-28 13-8-28
5. C. 1023-27/7-3-28.	Re: the action taken on the audit report of Municipal accounts for October 1927 and the loss of counterfoil receipt books.	5-8-28 20-8-28 20-10-28
6. C. 1387-27/12-6-28.	Calling for information in respect of the observations made by the Comptroller on the statements of establishments of the Municipality and the credit statements relating to credits under XI pensions and allowances.	24-7-28 18-8-28 5-9-28 19-10-28 15-1-29 15-2-29
7. C. 32-28/9-7-28.	Forwarding for a note, the petition received through the Private Secretary to Dewan, from Belagodu Payanna and others residents of Chikkabasthi Street, complaining of the inconvenience caused to them owing to the construction of a drain close to their houses.	19-7-28
8. C. 292-28/15-8-28.	Calling for reply on the audit notes and objection statement for the year 1926-27.	
9. C. 293-28/15-8-28.	Calling for certain information re: the source of drinking water supply in the town.	19-10-28 15-2-29
10. C. 355-28/21-12-28.	Calling for a reply of action taken in respectof the notes of inspection of the Municipal Office by the Assistant Comptroller held in October 28.	

11. C. 883-28/12-1-29. Calling for opinion as to whether the King George V Coronation Institute building at Hassan can be maintained by the Municipal Council.

12. C.888-28/12-1-29. Calling for a reply as to what action has been taken to control stray dogs and check the spread of rabies within the Municipal limits.

13. C.927(a)-28/5-2-29. Calling for a report of action taken on the revised rules for combating epidimics in the Municipal area.

14. C.962(a)-28/4-3-29. Calling for certain information in regard to the electrification of Hassan Town.

15. C.1084-28/21-3-29. Audit notes and objection statement for the year 1927-28.

16. C.1100-28/30-3-29. Calling for the opinion of the Council re: the payment of contribution towards the cost of medical inspection of girls.

11.5.29.

12

Proceedings of the Govt. of H.H.

the Maharaja of Mysore.

AB 97-29-1

R e a d :-

Govt. Order No. L. 2174-81/Ml. 99-28-2 dated 19th September 1928, prescribing instructions for the inspection of Town and Minor Municipal Offices by the Deputy Commissioners of the Districts concerned.

Z

Order No. L. 2432-49

Dated, Bangalore, the 28/9/29

28-9-29

Under Section 92 of the District Boards Regulation, the Deputy Commissioners have power to inspect the offices of the several District Boards and under Section 49 of the Village Panchayet Regulation, the Deputy Commissioner and the Amildar have power to inspect the offices of the several Village Panchayets.

2. Government observe that these powers have been but sparingly used and they consider that ~~that~~ efficient arrangements should be made for the regular inspection by the Deputy Commissioners of the offices of District Boards and ~~by~~ the Amildars or Asst. Amildars of the Village Panchayet offices and their ~~useful~~ respective work.

3. Govt. ~~They~~ are therefore pleased to lay down down the following instructions in the matter :-

I. Every Deputy Commissioner is expected to inspect the offices of the District Board in his

13

his District at least once a year between the months of March and May and submit an inspection report to Govt. within a month of the date of inspection.

II.(1) Every Amildar and Deputy Amildar should inspect the offices of every Village Panchayet once a year and submit a report to the Deputy Commissioner.

(2) The reports of the Amildars should be reviewed by the Deputy Commissioner and a copy of the review sent to the Revenue Commissioner.

(3) The Deputy Commissioner's reviews should be reviewed by the Revenue Commissioner and a copy thereof should be submitted to Government for information.

for

General Secretary to Govt.

To

The Revenue Commissioner in Mysore
The Deputy Commissioners of Dts.
The Comptroller to Govt.

S.O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 2432-49—L. B. 97-29-1, dated 28th September 1929.

Inspection of the Offices of the District Boards and Village Panchayets.

Issues instructions for the —— by the Deputy Commissioners and the Amildars or Deputy Amildars concerned.

READ—

Government Order No. L. 2174-81—Ml. 99-28-2, dated the 19th September 1928, prescribing instructions for the inspection of Town and Minor Municipal Offices by the Deputy Commissioners of the District concerned.

ORDER NO L. 2432-49—L. B. 97-29-1, DATED 28TH SEPTEMBER 1929.

Under section 92 of the District Boards Regulation, the Deputy Commissioners have power to inspect the offices of the several District Boards and under section 49 of the Village Panchayet Regulation, the Deputy Commissioner and the Amildar have power to inspect the offices of the several Village Panchayets.

2. Government observe that these powers have been but sparingly used and they consider that efficient arrangements should be made for the regular inspection by the Deputy Commissioners of the Offices of District Boards and by the Amildars or Deputy Amildars of the Village Panchayet Offices and their respective work.

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I. Every Deputy Commissioner is expected to inspect the Office of the District Board in his District at least once a year between the months of March and May and submit an inspection report to Government within a month of the date of inspection.

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(2) The reports of the Amildars should be reviewed by the Deputy Commissioner and a copy of the review sent to the Revenue Commissioner.

(3) The Deputy Commissioners' reviews should be reviewed by the Revenue Commissioner and a copy thereof should be submitted to Government for information.

B. NARAYANASWAMI IYENGAR,
Offg. *General Secretary to Government.*

To—The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller to the Government of Mysore.
The Presidents of District Boards.

Exd.—P. S. R. N.

WD 977—GPB—640—9-10-29

5541
7P

Fernhill, 27th May

General Secretary:

I find that there have been many irregularities in the administration of the funds of local bodies which show that their accounts are not Supl. proposal audited regularly. What steps have been taken for auditing their accounts periodically? Are there any codal provisions for surcharging in such cases? If not the question of introducing into Mysore the system prevailing in Madras may be examined.

How would it do to employ private auditors for this purpose?

Financial Secretary may kindly consider this suggestion.

Dewan.

DEWAN'S OFFICE
27 MAY 1929
D. No. 996

GENL. & REV. SECTT.
30 MAY 1929
FINANCIAL BRANCH.

L. Secy)

COMPTROLLER'S OFFICE
L. A. B.
30 MAY 1929
A. G. No. 5-67/Spl.

L.A.D. No 18
31.5.29

To Comptroller with Compliments
for favour of explaining the
present position and for remarks
if any towards improvement in it.

29.5.29

2 L.S.G.B.
with Counterfoils
for Season of Poultry
up the Lefa required
by the Dist Secy.

Dr CW
7/7

Mrs AA Carpleare.

5/7/29

D.N.O.
2294
4/6 Asst Secy 21/6 Asst Secy.

The order of 9.4.28 has been mislaid & may kindly be got from the Records.

AA
3.7.29

5541/7C

5541/7C

No 753 EAD dt 22.6.29.

U.O. No. S-14/Sgl 25.6.29.

3) Returned with compliments.

2. Local audit of the accounts of Municipalities by the Local Audit Staff of the Comptroller's Office is prescribed under present rules and is being regularly conducted. That many irregularities are committed and continue to be committed by these Bodies is a fact and a description of the State of arrairs is to be round in the annual reports submitted to Government by the Local Audit Section of my office in regard to the condition of the accounts of the Municipalities.

3 We have at present no rules for surcharging Municipalities.

A In para 16 of Government Order No. L.6253-67/Ml.153-27- dated 9th April 1928 it is stated that "Government consider that it is expedient to introduce into the Municipal Regulation the provisions regarding surcharge and necessary steps have been taken to amend the Municipal Regulation to this effect". The introduction of "Surcharge Rules" is thus apparently under the consideration of Government.

4 Private auditors are not, I think, employed in any Province in British India - and the work is done by a Government Officer called the Local Fund Examiner. In Mysore also, it is not possible to entrust the work to private auditors.

5. Prompt and suitable action by Deputy Commissioners and Government when irregularities are brought to their notice is all that is needed to set right matters.

S. Shamanna
Comptroller. 22/6

Refer to A Sub Committee
26/6

SAM

Serial No. H

Sub. There was another file from the L.S.G. Branch in regard to a Municipal Council in the Karsan St. The Secy wanted some references for which the file in question has been kept to the L.S.G. The points raised in that file are almost akin to those raised in the memo now under notice & both the files work have to be dealt with together.

Sub. Para 6 of G.O 39.L.S.G it is stated that 'necessary steps have been taken to amend the Municipal Rules with a view to withdraw powers for surcharge. The L.S.G. may be requested to state what action has been taken & on what lines & put up the relevant papers, before submitting the file to Secy with a note about practice in other Provinces etc.

Yes. Please refer to my opinion

Rly

(J. to refer to the papers in the file as the Case is being dismissed up).

GEN. & REV. SECTT. 38/ 20 JULY 1929 L. S. G. BRANCH

Secy

Please see clause 30(2) of the Draft Bill to amend the Mad Regn put up. Please also see para 3(c) of the Statement of Objects & Reasons leading to the Bill the steps proposed to be taken to enforce such liability on Mad Presidents & Councillors.

Note—Contn. Sheet

(WD 01684—GPB—30,000—20-4-29)

Log
Note slip
& Instruction opinion
invited D.O. No. 490
Rec. 13.7.29

478
H

OFFICE OF THE DEWAN OF MYSORE.

Bangalore 13th July 1929

GEN. 287
17 JULY 1929
L. S. G. BRANCH.

Dear Sir,

I am desired to invite attention to this Office Memo No. 993 dated 27th May 1929 on the marginally noted subject and to request you to be so good as to inform me when a reply may be expected.

D 5294/29
RR 17/7

Administration of the funds of local bodies

Yours sincerely,

The General Secretary to Government
Bangalore

D 5294 6)

The record of the case has been put up and a note by Govt. Secy & Addl. Secy to H.C. & for opinion on 5.7.29

H.C. ORD. 554/29
SR 23/7

H.
B2. What is it pending?
24/7

19.7.29

For note of stage.

23/7

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

7)

Fin. Sec. with compts

Submd. Before H.C. Secy on 24/7. May further steps will follow tomorrow
25/7

P.S.O.

G.R.S./III—37

Routine Notes.

(To be used only for notes, requisitions, etc., not intended for permanent record.)

The file was returned by the Secy on the 31st Jan. last. with orders to further examine the Swedish and British Indexes. The file is now before the Undersecy for perusal and action in regard to the Deputation's Report.

GRS

The file will be returned to you when the papers mentioned have been received.

Mr. B. M. Smith
The file has been returned back from the Secy

not yet 6/K

28

Serial No.

905/24/17

H Desy

24/7/29

&

Please let me have particulars re the system of surcharge in the reports of Local Fund Examiners in Madras.

The A/s. Fin who recently visited the Ajs offices may make fully on this point. Refers available may also be fully used. 29.7.29.

4

Thirty Sec. Report
Legislative Report
H F Relevant
Portions typed & Sent.
2/17

The Rules regarding Audit, Surcharge &c are called under the Madras LB Act are placed in the file and some relevant discussions also important extracts have been taken (Flag A) by me. The main part of the discussion was that in view of the fact that the Inspectorate was constituted into District circles should Surcharge certificates be issued by the Inspectors or by the Examiners after perusal of the notes in the Head-office.

10 The rules are Statutory, an appeal lies to the Local Govt & to the Dist Court by the aggrieved Chairman or President & the question of his direct responsibility has to be negatived or established.

The legislature (proposed) reserves this power in the hands of Govt & same power is proposed to be given to Audit under law. The Surcharge certificates are invariably by the Head of the L.F. Audit Deptt issued. The recovery is effected by the Collector as in the case of other Govt dues by the Rev Deptt on the strength of the Surcharge certificate or the result of the orders of the Court from the properties or personal effects of the defaulting Chairman if he does not pay.

A Committee on the reorganization of the work done & also

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

Serial No.

receiving the system of surcharge is sitting in Madras & the report is not yet out.

When Comptroller's Office auditors (Local) have to be allowed to raise such surcharge, the Comptroller will have to be empowered to issue such certificates, but it would be well if, before such powers are vested, our audit staff are properly found to be equipped with a good working knowledge of our municipal & local bodies regulations & these books are also prescribed for the audit's use.

H Sheshagiri

AD 8/8/29

5541/878

T

12 Reference Dewan's minute of 27th May 29

Z

13 The present position is explained in the Comptroller's note of 22.6.1929 and the Finance Secy's note of 8.7.29. in the linked file to which kind reference is invited.

S (linked file)

The draft bill to further amend the Mysore Municipal Regulation 1906 that has been prepared for consideration provides for the system of surcharging as under the Madras rule. Clause 86 of the draft is practically modelled on those rules.

I M U

2963

14 The question of amending the District Board and Panchayat Regulations on similar lines may also be taken up in due course.

2-9-29.

Dewan thro 2nd member

AD 4.9.29

Rec 4/9

Thro Finance Secy.

* Amended and 1025/1928 is placed below

Note→Contn. Sheet

WD 01684—GPB—30,000—20-4-29

General and Revenue Secretariat | File No. of 192

Serial No.

Please see G.O. No. L 2432-40 L.B.97-29-1 of 28-9-29 in which final orders have been passed in the matter.

Action has been taken to amend the M.L. Regn to provide for Summonging. Action will be taken to amend the D.T.B.O. and V.P. Regn on the same lines.

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29